
UNITED STATES DISTRICT COURT
District of Minnesota

United States of America

JUDGMENT IN A CIVIL CASE

Plaintiff(s),

v.

Case Number: 16-2547 SRN/LIB

William J. Mooney, Joni T. Mooney, and
Harbor Holdings, Mid-Atlantic Trustees and
Administrators

Defendant(s).

- ☐ **Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.
- ☒ **Decision by Court.** This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED THAT:

1. The Objection to the magistrate judge's April 19, 2018 Report and Recommendation filed by Joni T. Mooney and William J. Mooney [Doc. No. 147] is **OVERRULED**;
2. The Court **ADOPTS** the Report and Recommendation [Doc. No. 146] in its entirety; and
3. Plaintiff's Motion for Summary Judgment [Doc. No. 119] is **GRANTED**:
 - a. The Clerk of Court **SHALL ENTER JUDGMENT** against William J. Mooney and in favor of the United States in the amount of \$101,262.91, plus statutory interest, penalties, and additions accruing after January 1, 2018, until judgment is paid for William J. Mooney's federal income tax debts for the tax years 2002, 2003, 2004, 2013, and 2014, and for William J. Mooney's frivolous-filing penalties for tax years 2004, 2005, 2006, 2007, and 2008;
 - b. The Clerk of Court **SHALL ENTER JUDGMENT** against Joni T. Mooney and in favor of the United States in the amount of \$67,870.92, plus statutory interest, penalties, and additions accruing after January 1, 2018, until judgment is paid for Joni T. Mooney's federal income tax debts for the tax years 2002, 2003, 2013, and 2014, and for Joni T. Mooney's frivolous-filing penalties for tax years 2004, 2005, 2006, 2007, and 2008.
 - c. The United States has valid and subsisting federal tax liens on all property and rights to property of William J. Mooney and Joni T. Mooney, and may enforce its liens against William J. Mooney and Joni T. Mooney's property to attempt to satisfy those federal tax liabilities. Specifically, the United States' federal tax liens attach to William J. Mooney and Joni T. Mooney's real property located at 409 6th Avenue Northwest, Little Falls,

Minnesota, within this judicial district and more particularly described as: Lots 9, 10, 11, 12, and 13, all in Block 11 of Thayer's Addition to the City of Little Falls, according to the plat thereof, and situated in Morrison, County, Minnesota (the "Property").

- d. The United States is authorized to enforce its federal tax liens against William J. Mooney and Joni T. Mooney's interest in the Property, so that the proceeds of the sale of the Property may be distributed to the United States to be applied to William J. Mooney and Joni T. Mooney's outstanding federal income tax liabilities.
- e. The United States shall be authorized to sell the Property subject to further Order of this Court.
- f. Defendant Harbor Holdings has no property interest in the Property. g. The proceeds of any sale shall be distributed to the United States to be applied to William J. Mooney and Joni T. Mooney's outstanding federal tax liabilities.

Date: 5/18/2018

KATE M. FOGARTY, CLERK

s/A. Linner

(By) A. Linner, Deputy Clerk